

SPECIFIC INSTRUCTIONS

Completing the Heading of Form 990

Complete all of items A through M.

Item A. Accounting period. File the 2008 return for calendar year 2008 and **fiscal years** that began in 2008 and ended in 2009. For a fiscal year return, fill in the tax year space at the top of page 1. See *General Instruction D* for additional information about accounting periods.

Item B. Checkboxes

Address change, name change, and initial return. Check the appropriate box if the organization changed its address or legal name (not its “doing business as” name) since it filed its previous return, or if this is the first time the organization is filing either a Form 990 or Form 990-EZ.

If the organization changed its name, attach the following documents:

IF the organization is	THEN attach
A corporation	Amendments to the articles of incorporation with proof of filing with the state of incorporation.
A trust	Amendments to the trust agreement signed by the trustee .
An unincorporated association	Amendments to the articles of association, constitution, bylaws, or other organizing document, with the signatures of at least two officers/members.

Termination. Check this box if the organization has terminated its existence or ceased to be a section 501(a) or section 527 organization and is filing its final return as an exempt organization or section 4947(a)(1) trust. For example, an organization should check this box when it has ceased operations and dissolved or has had its exemption revoked by the IRS. An organization that checks this box must also attach Schedule N, Liquidation, Termination, Dissolution or Significant Disposition of Assets.

Amended Return. Check this box if the organization previously filed a return with the IRS for the same tax year and is now filing another return for the same tax year to amend the previously filed return. State in Schedule O which Parts and Schedules of the Form 990 were amended and describe the amendments. See General Instruction G, *Amended Return/Final Return*, for more information.

Application pending. Check this box if the organization has not yet filed either a Form 1023 or Form 1024 with the IRS, or has filed one and is awaiting a response. If this box is checked, the organization must complete all parts of the Form 990 and any required schedules.

Item C. Name and address. Enter the organization’s legal name in the “Name of organization” box. If the organization operates under a name different from its legal name, enter the alternate name in the “Doing Business As” (DBA) box. If multiple DBA names will not fit in the box, list one in the box and the others in Schedule O.

If the organization receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address "C/O" followed by the third party's name and street address or P.O. Box.

Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the organization has a P.O. box, show the box number instead of the street address.

For foreign addresses, enter the information in the following order: city, province or state, and the name of the country. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.

If a change in address occurs after the return is filed, use Form 8822 to notify the IRS of the new address.

Item D. Employer identification number (EIN). Use the **EIN** provided to the organization for filing its Form 990 and federal tax returns.

The organization must have only one EIN. If it has more than one and has not been advised which to use, notify the:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

State what numbers the organization has, the name and address to which each EIN was assigned, and the address of the organization's principal office. The IRS will advise the organization which number to use.

TIP: A **subordinate organization** in a **group exemption** that is filing an individual Form 990 return must use its own EIN, not that of the **central organization** or of the **group return**.

TIP: A section 501(c)(9) voluntary employees' beneficiary association must use its own EIN and not the EIN of its sponsor.

Item E. Telephone number. Enter a telephone number of the organization that members of the public and government personnel may use during normal business hours to obtain information about the organization's finances and activities. If the organization does not have a telephone number, enter the telephone number of an organization official who can provide such information.

Item F. Name and address of principal officer. The address provided must be a complete mailing address to enable the IRS to communicate with the **officer** if necessary. If the officer prefers to be contacted at the organization's address listed in item C, state "same as C above." For purposes of this item, "principal officer" means a person who, regardless of title, has ultimate responsibility for implementing the decisions of the organization's **governing body**, or for supervising the management, administration, or operation of the organization.

Item G. Gross receipts. Add lines 6b (both columns), 7b (both columns), 8b, 9b, 10b, and 12, Column A of Form 990, Part VIII, and enter the total here. See the exceptions from filing Form 990 based on **gross receipts** and **total assets**, as described in General Instruction A, *Who*

Must File, General Instruction B, Organizations Not Required to File Form 990, Appendix B, How to Determine Whether an Organization's Gross Receipts Are Normally \$25,000 (or \$5,000) or Less, and Appendix C, Special Gross Receipts Tests to Determine Exempt Status of Section 501(c)(7) and Section 501(c)(15) Organizations.

Item H. Group returns. If the organization answers “Yes” to line H(a) but “No” to H(b), attach a list (not in Schedule O) showing the name, address, and **EIN** of each affiliated organization included in the **group return**. A central or **subordinate organization** filing an individual return should not attach such a list. Enter in line H(c) the four-digit group exemption number (GEN) if the organization is filing a group return, or if the organization is a central or subordinate organization in a group exemption and is filing a separate return. Do not confuse the four-digit GEN number with the nine-digit EIN number reported in item D of the form's heading. A **central organization** filing a group return must not report its own EIN in item D but the special EIN issued for use with the group return.

If attaching a list:

- Show the form number (“Form 990”) and tax year;
- Show the organization's name and EIN;
- Enter the four-digit group exemption number (GEN);
- Use the same size paper as the form.

Item I. Tax-exempt status. If the organization is exempt under section 501(c), check the first box and insert the appropriate subsection number within the parentheses (for example, “3” for a 501(c)(3) organization).

Item J. Website. Enter the organization's website address. If the organization does not maintain a website, enter “N/A” (not applicable).

Item K. Type of organization. Check the box describing the organization's legal entity form or status under State law in its state of legal domicile. These include corporations, trusts, unincorporated associations, and other (e.g., partnerships and limited liability companies).

Item L. Year of formation. State the year in which the organization was legally created under State or foreign law (if a corporation, the year of incorporation).

Item M. State of legal domicile. For a corporation, enter the state of incorporation (country of incorporation for a foreign corporation formed outside the United States). For a trust or other entity, enter the State whose law governs the organization's internal affairs (the foreign country whose law governs for a foreign organization other than a corporation).